# The Gazette



# India

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No. 25 ]

# NEW DELHI, SATURDAY, SEPTEMBER 16, 1950

#### NOTICE

The undermentioned Gazette of India Extraordinary was published during the week ending the 12th September 1950:

S. No.	No. and Date	Issued by	Subject
1	No. I(4)-WP/1, dated the 8th September 1950.	Ministry of Industry and Supply	Addition in the composition of the Working Parties for the Cotton Textiles Industry.

Copies of the Gazette Extraordinary mentioned above will be supplied on indent to the Manager of Publications, Civil Lines, lhi. Indents should be submitted so as to reach the Manager within ten days of the date of issue of this Gazette.

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# PART I-Section 1

Notifications relating to Non-Statutory Rules, Regulations and Orders Resolutions issued by the Ministries of the Government of India (other and than the Ministry of Defence) and by the Supreme Court

# MINISTRY OF HOME AFFAIRS

New Delhi, the 11th September 1950

No. 2/36/50-Public.—In pursuance of sub-paragraph (2) of paragraph 5 of the Constitution (Deter-

mination of Population) Order, 1950, the following statement showing the population of each of the autonomous districts of the State of Assam as determined by the Census Commissioner under sub-paragraph (1) (b) of the said paragraph, having been approved by the President, is notified for public information:

### Statement

Name of a district of			Estimated population (i lakhs) as on 1st March, 196				
l. United Khasi	-Jaint	ia	Hills	3 · 48			
2. Garo Hills				2:48			
3. Lushei Hills			.	1 · 69			
4. Naga Hills				2 · 10			
3. North Cachar	Hills			0 · 42			
3. Mikir Hills			. [	1.01			

H. V. R. IENGAR, Secy.

# RESOLUTION

New Delhi, the 18th September 1950

No. 42/21/49-NGS.—The policy of the Government of India in regard to communal representation in the Services immediately before the coming into force of the new Constitution was that in appointments made by open competition 12½ per cent. of the vacancies filled by direct recruitment were reserved for candidates belonging to the Scheduled Jastes while in regard to posts and services for which recruitment was made otherwise than by competition the principal communities in the country were given appointments in proportion to their population. Certain reservations were also made for Anglo-Indians in services with which they had special past associations.

- 2. The Government of India have now reviewed their policy in this regard in the light of the provisions of the Constitution of India which lay down interalia that with certain exceptions no discrimination shall be made in the matter of appointments to the Services under the State on grounds of race, religion, caste, etc. The exceptions are that special provision shall be made for Scheduled Castes and Scheduled Tribes in all Services and for Anglo-Indians in those services in which they had special reservations on the 14th August, 1947. Pending the determination of the figures of population at the Census of 1951 the Government of India have decided to make the following reservations in recruitment to posts and services under them:—
  - (a) Scheduled Castes.—The existing reservation of 12½ per cent. of vacancies filled by direct recruitment in favour of the Scheduled Castes will continue in the case of recruitment to posts and services made, on an all-India basis, by open competition, i.e., through the Union Public Service Commission or by means of open competitive tests held by any other authority. Where recruitment is made otherwise than by open competition the reservation for Scheduled Castes will be 16-2/3 per cent, as at present.
  - (b) Scheduled Tribes.—Both in recruitment by open competition and in recruitment made otherwise than by open competition there will be a reservation in favour of members of Scheduled Tribes of 5 per cent. of the vacancies filled by direct recruitment.
  - (c) Anglo-Indians.—The reservations which were in force in favour of Anglo-Indians in the Railway Services, the Posts and Telegraphs Department and the Customs Department on the 14th August 1947, will be continued subject to the provisions of Article 336 of the Constitution.

- 3. The reservations prescribed in the previous paragraph will apply in the case of recruitment made on an all-India basis. Under the Constitution all citizens of India are eligible for consideration for appointment to posts and services under the Central Government irrespective of their domicile or place of birth and there can be no recruitment to any Central Service which is confined by rule to the inhabitants of any specified area. In practice however recruitment to Class I and Class II Services and posts is likely to attract candidates from all over India and will be on a truly all-India basis, while for the majority of Class III Services and posts which are filled otherwise than through the Union Public Service Commission only those residing in the area or locality in which the office is located are likely to apply. In the latter class of cases the percentages of reservations for Scheduled Castes and Scheduled Tribes will be fixed by Government taking into account the population of the Scheduled Castes and Scheduled Tribes in that area.
- 4. (1) The orders regarding reservation of vacancles in favour of the various communities will not apply to recruitment by promotion which will continue to be made as heretofore irrespective of communal considerations and on the basis of seniority and/or merit as the case may be.
- (2) In all cases a minimum standard of qualifications will be prescribed and the reservations will be subject to the over-all condition that candidates of the requisite communities possessing the prescribed qualifications and suitable in all respects for the appointment in question, are forthcoming in sufficient numbers for the vacancies reserved for them.
- (3) The maximum age limits prescribed for appointment to a service or post will be increased by three years in case of candidates belonging to the Scheduled Castes and Scheduled Tribes and the fees prescribed for admission to any examination or selection will be reduced to one-fourth in their case.
- (4) For the purposes of these orders, a person shall be held to be a member of the Scheduled Castes or the Scheduled Tribes, as the case may be, if he belongs to a caste or a tribe which under the Constitution (Scheduled Castes) Order, 1950, or under the Constitution (Scheduled Tribes) Order, 1950, has been declared to be Scheduled Caste or a Scheduled Tribe for the area in which he and/or his family ordinarily reside(s). Separate instructions will issue declaring the castes and tribes which should be considered as Scheduled Castes and Scheduled Tribes for the purpose of these orders in Part C States and Part D territories.
- (5) These orders are applicable to all services under the control of the Government of India including posts and services in States in Part C of the First Schedule to the Constitution and will be deemed to have come into effect on the 26th January 1952
- 5. The orders contained in the Ministry of Home Affairs Resolution No. 16/10/47-Estt., dated the 21st August, 1947, Office Memorandum No. 31/93/47-Estt., dated the 22nd August, 1947 and other orders issued on the basis of those orders are hereby cancelled.

ORDER—ORDERED that a copy of the Resolution be communicated to all Ministries of the Government of India, all Chief Commissioners, the Cabinet Secretariat, the Prime Minister's Secretariat, the Partition Secretariat, Directorate General of Resettlement and Employment, Principal, I. A. S. Training School, Director, Secretariat Training School, Commandant, Police Training College, Mount Abu, Director, Intelligence Bureau, and the Union Public Service Commission, for information and guidance: and Supreme Court of India, the Comptroller and Auditor General and all State Governments, for information; and also that the Resolution be published in the Gazette of India.

# MINISTRY OF FINANCE

# (Department of Economic Affairs)

New Delhi, the 5th September 1950

No. D. 6752-F. 111/50.—Statement of the Affairs of the Reserve Bank of India, as on the 1st September 1950.

BANKING DEPARTMENT

		L	BILIT	158			Re.	Assets R	д.
Capital paid up							5,00,00,000	Notes ·	,000
Reserve Fund							5,00,00,000	Rupes Coin	000
								Subsidiary Coin 1,53,	000
Deposits 1 —								Bills Purchased and Discounted :	
	_							(a) Internal 1,09,50,	.000
(a) Government	ь—							(b) External	
(1) Central	Go	vernm	ent			•	153,21,91,000	(c) Government Treasury Bills 1,93,85,	000
(2) Other (	ove:	rnmer	ıte				22,34,43,000	Balances held abroad*	000
(b) Banks .							79,39,87,000	Loans and Advances to Governments	
(c) Others .							59,89,51 <b>,</b> 000	Other Loans and Advances 4,43,25,	000
Bills Payable						•	4,87,54,000	Investments	000
Other Liabilities	•		•				6,25,39,000	Other Assets 2,89,95,	000
				Rup	<del>00</del> 98		335,98,65,000	Rupees . 335,98,65	,000

\* Includes Cash and Short-term Securities.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 1st day of September 1950

ISSUE DEPARTMENT

LIABILITIE	18	Rs.	Rs.	Assets	Re	Re.
Notes held in the Department .  Notes in circulation .  Total Netes issued .	Banking	28,26,04,000 1106,00,47,000		A.—Gold Coin and Bullion:—  (a) Held in India  (b) Held outside India .  Foreign Securities  Total of A .  B.—Rupce Coin  Government of India Rupee Securities .  Internal Bills of Exchange and other Commercial Paper	40,01,71,000	623,16,82,000 59,47,07,000 451,62,62,000
Total Liabilit	ios .	<u>.</u>	134,26,51,000	Total Assets.		1134,26,51,000

Ratio of Total of A to Liabilities: 54.940 per cent.

pated the 6th day of September 1950.

M. G. MEURRI, Dy. Governor.

New Delhi, the 12th September 1950

No. D. 6948-F. 111/50.—Statement of the Affairs of the Reserve Bank of India, as on the 8th September 1950.

Banking Department

	L	BILIT	TE-9		Ra.	Assets Ra.
Capital paid up  Reserve Fund Deposits:  (a) Government (1) Central Go (2) Other Gov (b) Banks (c) Others  Bills Payable Other Liabilities	overnme	ent ts		Rupe	 5,00,00,000 5,00,00,000 146,24,43,000 17,13,87,000 76,44,45,000 60,65,22,000 4,54,41,000 6,60,94,000 321,63,32,000	Notes

<sup>\*</sup>Includes Cash and Short term Securities.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 8th day of September 1950.

ISSUE DEPARTMENT

Liantifies	Re.	Rs.	Assets	Rø.	Rs.
Notes held in the Banking Deartment	17,93,27,000 1115,83,56,000		A.—Gold Coin and Bullion:— (a) Held in India (b) Held outside India  Foreign Securities	40,01,71,000  583,15,11,000	
TOTAL NOTES ISSUED	•	1100,10,00,000	boreign seemnies	003,15,11,000	_
			Cotal of A  B.—Rupee Coin.  Government of India Rupee		628,16,82,000 88,97,39,000
			Securities .  Internal Bills of Exchange and other Commercial Paper .		451,62,62,000
Total Liabilities	•	1133,76,83,000	Total Assets .		1133,76,83,000

Ratio of Total of A to Liabilities: 54.964 per cent.

M. G. Mehkri, Deputy Governor.

Dated the 13th day of September 1950.

K. G. AMBEGAOKAR, Secy.

# MINISTRY OF STATES

New Delhi, the 12th September 1950

No. 119-P.—In accordance with paragraph 1 of Notification of the Government of India in the Ministry of States No. 100-P, dated 18th August 1950, the Central Government is pleased to nominate the following as Members of the Manipur Advisory Council:—

- 1. Shri Krishnamohon Singh.
- 2. Shri Samarendra Singh.
- 8. Shri Dwijamani Sarma.
- 4. Shri Jogeswar Singh.
- 5. Shri Indramani Singh.
- 6. Shri A. Gourbidhu Singh.
- 7. Shri Md. Allimuddin.
- 8. Shri N. Ibomacha Singh.
- 9. Shri S. L. Lunneh.
- 10. Shri Teba Kilong.
- 11. Shri A. Daiho.
- 12. Shri R. Suisa.
- 13. Shri Solet Kuki.
- 14. Shri M. Chandra Singh.

N. M. BUCH, Joint Secy.

# New Delhi, the 13th September 1950

No. 121-D.—In exercise of the powers conferred by section 27 of the Indian Arms Act, 1878 (XI of 1878), the Central Government is pleased to exempt Her Highness Maharani Gulabkunverba Saheba of Nawanagar from the prohibitions or directions contained in the said Act to the extent specified against entry 3(b) in Schedule I of the Indian Arms Rules, 1924.

No. 122-D.—In exercise of the powers conferred by section 27 of the Indian Arms Act, 1878 (XI of 1878), the Central Government is pleased to exempt Khajista Bano Begum, second widow of the late Nawab Nasarullah Khan Bahaduı of Bhopal, from the prohibitions or directions contained in the said Act to the extent specified against entry 3(b) in Schedule I of the Indian Arms Rules, 1924.

A. N. BHANOT-NISAR, Under Secy.

# THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

CHARTERED ACCOUNTANTS

New Delhi, the 7th September 1950

No. 1-CA(19)/50.—In pursuance of sub-section (5) of Section 18 of the Chartered Accountants Act, 1949, a copy of the audited accounts and the Report of the Council for the period ending 31st March 1950, are hereby published for general information:—

# THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

REPORT OF THE COUNCIL FOR THE PERIOD ENDED 81st March, 1950

[Issued under Section 18(5) of the Chartered Accountants Act, 1949]

### INAUGURATION:

The Institute was brought into existence on the 1st July, 1949, and the Council was inaugurated on the 15th August, 1949, by the Hon'ble the Commerce Minister, Government of India.

# Council:

The first Council was constituted under section partly by election held in accordance with Council (First Election) Regulations, 1949, and partly by nomination, and it consisted of the following members and there was no change in the composition of the Council during the period:

ELECTED UNDER SECTION 9(2) (a)

### Region 1

Sri G. P. Kapadia.

Sri N. R. Mody.

Sri B. D. Birdy.

Sri N. M. Shah.

Sri N. M. Raiji.

# Region 2

Sri M. S. Krishnaswami.

Sri C. S. Sastri.

Sri S. Suryanarayan.

Sri R. N. Rajam Alyar.

Region 8	N
Sri S. Ghose.	e:
Sri S. N. Banerjea.	U.
Sri G, Basu.	
Sri M. K. Deb.	
Region 4	
Sri S. B. L. Vaish.	
Region 5	L
Sri P. R. Mehra.	
Nominated by the Government of India under	
Section $9(2)$ $(b)$	
Sri C. C. Desai, Secretary to the Ministry of Commerce, Government of India.	
Dr. Tarachand, Secretary to the Ministry of Education, Government of India.	(
Sri S. D. Nargolwala, Commissioner of Income Tax, West Bengal.	
Mr. G. M. Bathgate.	
Sri K. N. Gutgutia.	

# PRESIDENT AND VICE-PRESIDENT:

At the first meeting of the Council, Sri G. P. Kapadia and Sri G. Basu were unanimously elected respectively as the President and the Vice-President of the Council under Section 12 and they continued to hold the respective office during the period.

#### STANDING COMMITTEES:

The following Standing Committees were constituted under Section 17 and they continued to function during the period:

# (a) Executive:

Sri G. P. Kapadia, President (ex-officio).

Sri G. Basu, Vice-President (ex-officio).

Sri S. Suryanarayan.

Sri P. R. Mehra.

Sri S. N. Bancejca.

# (b) Examination:

Sri G. P. Kapadia, President (ex-officio).

Sri G. Basu, Vice-President (ex-officio).

Sri N. M. Shah.

Sri K. N. Gutgutia.

Sri C. S. Sastri.

# (c) Disciplinary:

Sri G. P. Kapadia, President (ex-officio).

Sri G. Basu, Vice-President (ex-officio)

Mr. G. M. Bathgate.

Sri R. N. Rajam Aiyar

Sri S. D. Nargolwala [under Proviso to Section 17(3)].

# (d) Law:

Sri G. P. Kapadia, President (ex-officio).

Sri G. Basu, Vice-President (ex-officio).

Sri N. M. Raiji.

Sri S. B. L. Vaish.

Sri M. S. Krishnaswami.

A Special Committee was also constituted for the purposes of enrolment of Members under Section 4(1) (iii) of the Act, consisting of:

- 1. Sri G. P. Kapadia, President.
- 2. Sri G. Basu, Vice-President.
- Sri C. C. Desai, Secretary, Ministry of Commerce, Government of India.

#### MEMBERSHIP;

The number of members enrolled during the period ended 81st March, 1950, is as follows:

Under Section $4(1)(i)$						1,584
Under Section $4(1)(ii)$						108
Restoration	•				-	10
					_	1,702
Deduct						
Romoval for non-payme	nt of	feo			•	11
Removal by Death	•	•	•			1
Any other cause .			•			1
Total on 31st March, 1	950	•		•	• -	1,689
				Asso	ciatos	Fellow
Of these						
Members with Certificat	lo of	Pract	ico	. (	601	546
Members without Certif	fleate	of P	actio	Α.,	51	23

#### OBITUARY:

The Council regrets to record that during the period the following members were lost to the Institute by death:

1,120

569

Sri S. N. Sen Gupta.

Sri J. C. Das.

Sri S. K. Mukherjee.

Sri S. P. S. Iyer.

Sri B. C Choudhury.

# SFORETARY:

The Government of Judia appointed Sri S. Venkataraman as the first Secretary to the Council in accordance with Section 16(2) in consultation with the Council.

# Auditors:

In terms of Section 18(4), Sri S. Vaidyanath Aiyar, Chartered Accountant, Delhi, was appointed to audit the accounts of the Council for the first period ended 31st March, 1950.

## ACCOUNTS:

The audited Statement of Accounts for this period is attached hereto. It would be seen that the finances of the Institute are in a satisfactory state.

# REGISTER OF MEMBERS:

 $\Lambda$  register has been maintained by the Council as per the provisions of Section 19.

## REMOVAL OF MEMBERS:

No removal has taken place under Section 20 except one under Section 20(1) (a) and 12 under Section 20(1) (b).

# DISCIPLINARY COMMITTEE:

This Committee has not been able to deal with any of the complaints reported on account of the inadequate provision in the Regulations about the procedure of dealing with such cases. This has now been formulated and it is expected that the cases would soon be dealt with.

# REGIONAL COUNCILS:

The Council is at present engaged in considering whether these Local Councils as contemplated under Section 28 could be established at an early date and if so under what conditions and with what objects.

#### PENALTY:

There was no occasion to enforce the penalty provisions of Sections 24, 25 and 26.

#### REGULATIONS:

The Regulations enacted by the Government of India at the initial stage were found to be inadequate by the Council who has made a comprehensive revision thereof to suit the special needs of the profession in India. The first set of amendments had been finally published on 26th May, 1950, and the second set will be finalised shortly. When these revised Regulations come into force, it is hoped, the work of the Council will progress satisfactorily.

#### DESIGNATION:

The Council has recognised under the Proviso to Section 7, the six British Institutes of Accountancy previously recognised under the Auditors' Certificate Rules, 1932 to enable their members to add appropriate letters only to their names to indicate membership of such Institutes.

# EXAMINATIONS:

The Council was able since its inauguration on the 15th August, 1949, to hold one Examination in November, 1949, and the following figures will be of interest:

Number of Candidates		First ppoured		ed	Final L Appeared Passed			
		No.	No	. %	No.	No.	 %	
In Group I		4	3	75	89	64	71.9	
In Group II		3	2	66 · 33	66	37	56.07	
In both .		398	148	37 · I	242	95	39 · 2	

It is to be noted that the candidates who were qualified to appear under the Auditors' Certificate Rules, 1932 are being allowed under the Act to take the examinations of the Institute. Examinations were held in the four centres as previously, viz., Bombay, Calcutta, Delhi and Madras. Another examination was held in May, 1950. The Council has arranged for the holding of the examination half yearly, in May and November.

# EXEMPTION FROM THE FIRST EXAMINATION:

In accordance with Regulation 16 of the Chartered Accountants Regulations, 1949, 313 candidates were exempted from passing the First Examination and were allowed to appear in the Final Examination held in November, 1949.

# MEDALS AND CERTIFICATES OF MERIT:

The G. P. Kapadia (First President) Gold and Silver Medals were awarded respectively to Sri A. S. S. Bhandari and Sri H. M. Talati who stood first in the Final and First Examinations respectively held in November, 1949. Certificates of Merit are also to be issued to the above two candidates and to the following:

	FINA	L	
2nd Certificato			Sri P. J. Kapadia
3r.1 Cartificate			Sri M. Semivasan
	Fire	æ	
2nd Certificate .			gri C. S. Samuel
3rd Certificate .			Sri Shantilal Shah
ARTICLED CLERKS:			

During the period ending 31st March, 1950, 257 Deeds of Articles were registered by the Council; in

addition to these, the articles registered under the A. C. Rules are also continuing.

It is to be noted in this connection that in accordance with Regulation 32 as amended in the November 1949 meeting of the Council, Fellows who have completed 7 years of practice either before or after or partly before and partly after the commencement of the Act are now entitled to take 3 Articled Clerks.

In the March 1950 Council meeting amendments to Regulations 32 have been suggested for taking Articled Clerks by paid assistants or partners after their completing 3 years of practice. These amendments have not yet been brought into force.

#### Examination Syllabus:

According to Regulations 19 and 22 a new syllabus was prescribed but the Council thought fit to revise the said syllabus and the revised syllabus will consist into force from 1952. Under the revised syllabus, passing the Final Examination in Groups has been withdrawn and a minimum of marks in each paper as well as in the aggregate has been prescribed.

#### RECOGNISED INSTITUTIONS:

15 Institutions were recognised for the purposes of training candidates for the First Examination held in November, 1949.

## BULLETIN:

The Council in the initial stage could not make arrangement for the publication of a journal of the Institute but has been able to issue a monthly Bulletin which is slowly gaining ground. It has, it is understood, been very useful to the Members of the Institute not only in maintaining contact between the Council and the members but also in keeping them acquainted with up-to-date informations of interest to them.

### ELECTION:

The President and the Vice-President and the four Standing Committees were elected for a period of one year according to the provisions of Section 12(3), and 17(5).

### GENERAL:

The Council had by circumstances to devote in this first year all its efforts in setting up the organisation and do a lot of spade work in this connection. The magnitude of the work will be appreciated if one takes into consideration the questions of proper interpretation of the Act and Regulations, amend ments to cover points in respect of which there was ambiguity or clear provision was called for and the implementation of the Act and Regulations in a way which may not create hardship to the Members of the Institute or the Articled Clerks or the examinees. The vastness of the country, membership scattered over a large area in some instances not easily approachable and the consequent lack of direct touch between the Council and the members made the work more onerous. It is hoped that in the coming year the Council will be able to take on hand the problems which require Council's attention in the development of the profession in India.

The Council takes pleasure in recording that it has received the active support and assistance in its work from the Government.

S. VENRATARAMAN,

G. P. KAPADIA,

Secretary.

President.

Dated the 9th July, 1950.

# THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

CAPITAL & LIABILITIES Rs. As. P.	Rs.	AB.	ъ.	PROPERTY & ASSETS Rs. as. P. Rs. as. P.
CAPITAL FUND:  Entrance Fees Fellows . 1,13,800 0 Entrance Fees Associates 32,400 0		0	0	FURNITURE, FITTINGS & SAFE:  At Cost 9,095 1 6  Less: Depreciation 167 13 0 8,927 4 6
SRI G. P. KAPADIA (FIRST  PRESIDENT) MEDAL FUND 20,000 0 0  Add: Interest Accrued 300 0 0		0	0	Office Equipment: At Cost . 6,733 10 0  Less: Depreciation . 535 3 0 6,198 7 0  INVESTMENTS: At Cost
thereon.  RESERVE FOR CONTINGENCY  FEES PAID IN ADVANCE:  For Membership . 32,684 8  For Recognition of Institutions 500 0  For Examination (May 1950)  First 10,825 0 0  Final . 26,587 8 0 37,412 8 0	0			3% Funding loan 1966-68 (Face Value Rs. 49,500/- Market Value Rs. 49,054/11/-) 49,857 0 6 12 years P. O. National Saving Certificates
THE LIABILITIES AND PROVISIONS: Liabilities for Expenses . 30,510 14 3 Enrolment Suspense . 71,925 0 0 Registration of Articled Clorks	- I	v	v	24% Government of India Loan 1976 (Face Value Rs. 20,000) 20,000 0 0 Add: Interest Accrued thereon 300 0 0 20,300 0 0  Due from Members: (Considered Good)
Suspense 1,790 0 0  Genoral Suspense 850 8 0  ———  General Fund:	1,05,076	6	3	Due from Government of India:  For amount received on behalf of the Institute 1,03,188 0 0
Excess of Income over Ex- penditure for the period as per annexed Account .	67,214	7	3	Advances
				Cash and Stamps in hand . 376 2 6 Cheques and Drafts in hand 27,102 4 0 With Imperial Bank of India on Current Account . 1,39,886 11 0 1,67,365 1 6
	4,10,387	13	6	4,10,387 13 6

# AUDITOR'S REPORT

Vice-President.

I have audited the foregoing Balance Sheet of the Institute of Charttered Accountants of India, New Delhi as at the 31st day of March, 1950 and also the attached Income and Expenditure Account of the Institute for the period ended on that date and have to report that:

- (a) I have obtained all the information and explanations I have required.
- (b) In my opinion, such Balance Sheet has been properly drawn up so as to exhibit a true and correct view of the state of affairs of the Institute according to the best of my information and the explanations given to me and as shown by the books of the Institute.

Kashmere Gate; Delhi, 10th May, 1950.

Secretary.

S. VAIDYANATH AIYAR, Chartered Accountant.

President.

# THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA Income and Expenditure Account for the period ended 31st March, 1950

EXPENDITURE Rs.	A8.	P.	Rs.	AB.	Ρ,	INCOME	Rs.	AS.	P.	Rs.	AS.	. Р
To Rent Salaries and Allowances			,333 ,070		0	By Annual Subscriptions . ,, Annual Certificate Fees:				41,312	8	,
Aonorarium to Secretaries and						Fellows 40	,950	0	0			
Staff of Commerce Ministry		4	1,666	10	в	Associates 15	,025	0	0	55,975	0	(
, Pension and Leave Salary						<u>-</u>			_			
Contribution (Commerce		_				, Restoration Fees .				288	0	1
Ministry Staff)			,026			,, Examination Fees:		_	_			
,, Office Expenses and Sundries			.558					0				
,, Printing and Stationery .		3	,924	4	o			0		## 000		
,, Postage, Tolograms and		1	.370	12	в	Revaluation Fees $1$	,000	0	0	55,200	U	
Telephone			,755		3	,, Recognition of Institutions			_	750	Λ	
Legal and Other Charges .			,457			Fees.				100	U	,
Travelling Expenses:		_	,	-	_						_	
Council Members . 23,440	10	0				" Articled Clerks Registration				7,710	U	
Secretary and Staff . 1,273	6	0 24	,714	0	0	Fees.						
			•			" Interest on Investments .				334	4	- 1
,, Examination Expenses .		31	,774	1	9							
, Depreciation			703		_							
,, Reserve for Contingencies .		]	1,000	0	0							
, Balance being Excess of In-												
come over Expenditure.		67	,214	7	3							
		1,61	,569	12	9					1,61,569	12	_ !

Delhi, 10th May 1950. Chartered Accountant.

, S.

S. VENKATARAMAN, Secretary

Vice-President

 $G.~P.~KAPADIA, \ President.$ 

#### MINISTRY OF COMMERCE

IMPORT TRADE CONTROL

New Delhi, the 7th September 1950

No. 34-ITO/50.—In pursuance of the Notification of the Government of India in the Department of Commerce No. 28-ITC/48, dated the 1st July, 1943, as continued in force by the Import & Export (Control) Act, 1947 (XVIII of 1947), the Central Government is pleased to direct that the following further amendments shall be made in the Open General Licence No. XVI published with the Notification of the Government of Indian in the Ministry of Commerce No. 26-ITC/49, dated the 25th August, 1949, as subsequently amended namely:—

In the Schedule appended to the said Open General Licence No. XVI, the following descriptions of goods covered by the entries in the Schedule to the aforesaid Notification No. 23 ITC/43, dated the 1st July, 1948 mentioned against them shall be inserted in their appropriate places, according to the parts and Serial Nos. of the said Schedule of Notification No. 29-ITC/43, dated the 1st July, 1943, namely:—

$\mathbf{D_{e^{\mathbf{g}}\mathbf{crip}t}}$ jon	Part of the I.T.C. Schedule	S. Nos.
Component parts of ball, roller and taper bearings excluding plummer blocks for housing but including adapter sleeves with nuts and washers.	II	35(5)
Component parts of ball roller and taper bearings plummer blocks for housing but including adapter sleeves with nuts and washers.	III	4(5)
Component parts of ball, roller and taper bearings excluding plummer blocks for housing but including adapter sleeves with nuts and washers.	v	65(5)

### PUBLIC NOTICES

IMPORT TRADE CONTROL

New Delhi, the 6th September 1950

Subject:—Applications for Newcomers' licences for July-December 1950

No. 102-ITO(P.N.)/50.—Intending applicants for newcomers' licences for the period July—December 1950 are warned that in view of the limited amounts of foreign exchange available for the issue of such licences, it may not be possible to grant licences to all applicants.

2. The decision of Government with regard to the grant of licences will be final.

New Delhi, the 7th September 1950

Subject.—Licensing of Worsted Woollen fabrics made from Yarn of 70 Counts and above, falling under Serial Numbers 186 and 187 of Part IV of the Import Trade Control Schedule from Soft Currency Areas during July-December 1950 licensing period.

No. 103-ITO(P.N.)/50.—The attention of importers is invited to the entries against Serial Numbers 186 and 187 Part IV in Column Nos. 19, 20 and 21 of Appendix B to Commerce Ministry Public Notice No. 14-ITC(P.N.)/50, dated the 15th June, 1950.

2. It has now been decided to issue licences for the period July—December 1950 for the import of "Worsted Woollen fabrics made from yarn of 70 Counts and above", falling under Serial Nos. 186 and 187 of Part IV of the Import Trade Control Schedule from Soft Currency Countries only. These licences will be issued to established importers only and will be based on a quota equal to 15 per cent. of

half of best year's imports of all types of goods falling under the abovementioned Serial numbers of the Import Trade Control Schedulo from all sources except Czechoslovakia.

- 3. Applications should be made by Established Importers in the form and manner prescribed in the Commerce Ministry Public Notice No. 14-ITC-(P.N.)/50, dated the 15th June 1950 to the Import Trade Control at the port where similar goods were imported by the applicants in the past. Such applications should be submitted by the date already notified for Established Importers in para. 22 thereof, namely, 31st October 1950.
- 4. Licences for imports from Czechoslovakia will continue to be granted on the basis of the quota already announced.

Subject:—Import of tea chests from soft currency areas during the July-December 1950 licensing period.

No. 104-ITO(P.N.)/50.—The attention of importers is invited to the remarks against Serial No. 42A of Part V of the Import Trade Control Schedule, namely, "Tea chests and parts and fittings thereof" contained in Appendix B to Public Notice No. 14-ITC(P.N.)/50, dated the 15th June, 1950. It has now been decided that licences for the import of 8 lakhs of plywood tea chests from soft currency areas should be granted during the July—December 1950 licensing period, as stated below:—

Total . 8,00,000

- 2. Applications for the import of these tea chests should be submitted so as to reach the office of the Chief Controller of Imports, New Delhi, in the form and manner prescribed in the Commerce Ministry Public Notice No. 14-ITC(P.N.)/50, dated the 15th June, 1950 together with a Treasury Receipt for the requisite amount of fee as payable under the Rules. As required in that Public Notice the applications should reach the Chief Controller by 81st October 1950 in the case of those included in category (d) above, and by 30th November 1950 in the case of those included in categories (a), (b) and (c).
- 3. The following points should particularly be noted:—
  - (a) Licences will be granted for import into the Port of Calcutta or a port in South India and no licences will be granted for imports from dollar or hard currency countries, including Japan.
  - (b) Licences will issue for either plywood tea chests or for plywood boards in sizes suitable for tea chests No licences will, however, be granted for battens.
  - (c) Applicants will be required to give a clear undertaking that contracts against licences issued shall be made direct with the manufacturers or the shippers in the country of origin and that shipments would be made direct from that country and also to furnish evidence of contract entered into either with the application or within a month from the

- date of issue of the licence and duplicate copies of same furnished to the Chairman, Central Tea Board, Calcutta. No licences will be granted without such an undertaking.
- (d) Importers in categories (a), (b) and (c) in para. 1 of this Public Notice will be required to buy thirteen tea chests from indigenous sources for every six tea chests licensed for importation as a condition for the grant of import licences. For this purpose satisfactory evidence of contracts made at any time on or after the 1st June 1950 for purchase of indigenous tea chests of approved quality from approved manufacturers in India other than the Assam Saw Mill & Timber Company's factory at Murkongsalels and the Assam Railways and Trading Company's factory at Margherita should be furnished along with the application or at least before the issue of the licence.
- (e) The Association mentioned at (a), (b) and (c) in paragraph 1 of this Notice may alternatively to importing directly make their imports through either the Teachest and Plywood Trades Association or other established importers outside the Association and can apply for the necessary letter of authority. In this event, the fiability of the Tea Growers' Association under paragraph (d) above in respect of indigenous tea chests will be transferred to the importing Association or established importer.
- (f) All applicants will be required to quote their registration number—under the Income-tax Verification Procedure.
- (g) The quota of 2,00,000 sets mentioned at (d) in paragraph 1 of this Notice will be distributed on the basis of 8 per cent. of half of the best year's past imports of members of the Teachest and Plywood Trades Association and other established importers. The Association, in respect of those of its members who are established importers, and other established importers individually, should produce evidence of past imports in the manner prescribed in paragraphs 85 and 86 of the Public Notice dated the 15th June 1950, referred to in para. 2 above.
- (h) Tea gardens and Agency Houses will not be allowed to qualify for import in the category of established importers. If, however, any of the Associations at (a), (b) and (c) in this Notice does not avail of its quota as a growers' Association, the Tea Gardens or Agency Houses in any such Association will qualify for a quota under (d) of paragraph 1 of this Notice if application is made.
- (i) Established Importers and the Teachest and Plywood Trades Association shall sell tea chests only to actual users under information to the Chairman, Central Tea Board.
- 4. Applications from new-comers i.e., those who have not imported tea chests between the financial years 1937-38 to 1949-50 will not be entertained.

# New Delhi, the 9th September 1950

Subject.—Licensing of Industrial Exhaust Fans and Blowers falling under Serial No. 33-A of Part II of the I.T.C. Schedule from Soft Currency Countries for July-December, 1950.

No. 105-ITC(P.N.)/50. The attention of importers is invited to Commerce Ministry Notification No. 22-ITC/50 dated the 10th August, 1950. According to that Notification, imports of Industrial Exhaust Fans and Blowers from Soft Currency Countries has now been excluded from the scope of O.G.L. No. XVI and licences should in future be obtained for their import

- from soft currency countries. The entries in columns 19 to 24 against Serial No. 88-A of Part II of the I.T.C. Schedule in Appendix 'B' to the Commerce Ministry Public Notice No. 14-ITC(P.N.)/50 dated the 15th June, 1950 may be deemed to be amended to the extent referred to above.
- 2. It has now been decided that licences for the import of Industrial Exhaust fans and blowers should be granted to established importers and actual users. Actual users will be granted licences to meet their six months' requirements. Established importers will be granted licences on the basis of a quota of 100 per cent. of half of best year's imports. Applications from newcomers will not be considered.
- 3. Applications should be made in the form and manner laid down in Commerce Ministry Public Notice No. 14-ITC(P.N.)/50 dated the 15th June, 1950.

R. J. PRINGLE, Joint Secy.

# RESOLUTIONS

#### TARIFFS

New Delhi, the 16th September 1950

- No. 1-T(5)/50.—In pursuance of paragraphs 2 and 7 of their Resolution in the Department of Commerce, No. 218-T(55)/45, dated the 3rd November 1945, and paragraph 4 of their Resolution bearing the same number, dated the 16th February 1946, the Government of India have decided to refer to the Tariff Board for investigation an application for assistance or protection received from Copper sulphate manufacturing industry.
- 2. In conducting the enquiry, the Board will be guided by the principles laid down in paragraph 5 of the Resolution, dated the 3rd November 1945, referred to in paragraph 1 above.
- 3. Firms or persons interested in this industry or in industries dependent on the use of this article, who desire that their views should be considered by the Tariff Board should address their representations to the Secretary to the Board, Contractor Building, Nicol Road, Ballard Estate, Bombay 1.

# Order

Ordered that a copy of this Resolution be communicated to all concerned and that it be published in the Gazette of India.

- No. 12(4)/T.B./50.—The claim of the Sago Industry to protection or assistance was referred to the Tariff Board for investigation and report in May 1949. The Board has submitted its report. The scope of the enquiry includes only Tapioca Globules, popularly known as "Sabudana" or "Java Arsi".
  - 2. The Board's recommendations are as follows:
    - on the basis of the current tariff value of Rs. 30 per cwt. should be imposed on the imports of sago globules and tapioca pearls from the British Colonies and the duty should remain in force up to 31st December 1952. In order to restore the existing margin of preference in favour of British Colonies, the standard rate of duty should be increased to 47 per cent. ad valorem. It and when the tariff value is altered during the period of protection, the protective duties should be so adjusted as to ensure to the industry the same quantum of protection as recommended above.
    - 2. The relevant item of the first Schedule to the Indian Customs Tariff should be suitably amended.

- 3. Steps should be taken to maintain separately import statistics relating to sago globules and tapioca pearls in terms of quantity and value.
- 4. So long as import restrictions continue to be maintained for balance of payments considerations, imports of sago globules and tapioca pearls should be carefully regulated with due regard to the domestic production of these articles and the prospects of its further expansion.
- 5 Government should give every assistance which the industry may need in securing facilities for the training of its skilled workmen in Singapore and Penang.
- 6. If and when the production of tapioca globules is stepped up appreciably and there is a substantial decrease in the cost of production, necessary facilities should be granted to the industry for exporting the surplus left over after meeting fully the domestic demand.
- 7. The Governments of Madras and the United States of Travancore and Cochin should take concerted steps to increase the output of tapioca root in their respective States and maintain up-to-date records relating to tapioca production in their States.
- 8. The industry should obtain the services of a foreign expert or send its technicians abroad for further training, so that necessary improvement in the quality of its product may be effected and the cost of production appreciably reduced.
- The Sago manufacturers at Salem should institute a single buying agency on a cooperative basis to purchase the entire quantity of tapioca roots required by the industry and to distribute it among the various units according to their productive capacity.
- 10. The Salem Sago Manufacturers' Association should take early steps to collect and maintain, with regard to each unit of the industry, up-to-date statistics relating to its capacity, actual monthly production, saies, selling prices, the prices and supplies of the raw material and other cognate matters and submit to the Board on behalt of its members, every six months, progress reports giving detailed cost data and statistics of their production, sales, stocks, selling price of tapioca globules and such other information regarding the supply of raw materials and other factors as may have a bearing on the efficiency of this industry."

Government accept recommendation (1). Government also accept recommendations 2—6 in principle and steps will be taken to give effect to them as far as possible. As regards recommendation (1), as the margin of preference guaranteed under the Indo-U.K. Agreement of 1939 is only 10 per cent. ad valorem the standard rate of duty will be fixed at 45 per cent. ad valorem instead of 47 per cent. as recommended by the Board. Recommendation (7) will be brought to the notice of the States concerned.

The remaining recommendations concern the ludustry and their attention is invited to them.

## Order

ORDERED that a copy of this Resolution be communicated to all concerned, and it be published in the Gazette of India.

S. RANGANATHAN, Joint Secy.

# MINISTRY OF INDUSTRY AND SUPPLY

New Delhi, the 31st August 1950

No. 9(4)-Tex.1/49.—In exercise of the powers conferred by section 3 of the Essential Supplies (Temporary Powers) Act, 1946 (XXIV of 1946), the Central Government is pleased to direct that the following further amendment shall be made in the Cotton Textiles (Control) Order, 1948, namely:—

In the said Order in clause 25 for sub-clause (3) the following sub-clause shall be substituted, namely:—

- "(3) For the purposes of this clause—
  - (i) a bale or case shall be deemed to be unopened if the hoops or other bindings and all outer coverings have not been removed;
  - (ii) cloth or varn of Indian manufacture not bearing any markings in accordance with the directions under clause 22 shall unless the contrary is proved, be deemed to have been manufactured and packed before the 1st August 1948."

B. K. KAUL, Dy. Secy.

New Delhi, the 7th September 1950

No. Salt-14(3)/50.—In exercise of the powers conferred by section 3 of the Essential Supplies (Temporary Powers) Act, 1946 (XXIV of 1946), the Central Government is pleased to direct that the following amendment shall be made in the Salt (Reserve Stocks) Order, 1950, namely:—

In para. 3 of the said Order, substitute the words "fifty per cent." for "twenty-five per cent.".

PREM CHAND, Dy. Secy.

#### MINISTRY OF EDUCATION

New Delhi, the 7th September 1950

Subject:—In the matter of the Charitable Endowments Act, 1890 and in the matter of the Central Hindu School Vidyarthi Sahayak Sabha Charitable Endoument Trust, Banaras City.

No. 6-9/50-A.2.—On the application and with the concurrence of the Hoadmaster, Central Hindu School, Banaras, being the person acting in the administration of the Trust specified in the heading, the Central Government is pleased to make in exercise of the powers conferred by sub-section (2) of section 5 of the Charitable Endowment Act, 1890 (VI of 1890), with effect from the date of this notification, the following modification in the Scheme for the administration of the Trust published by the Government of the Uttar Pradesh in their notification No. 1419/G/XV-742-1934, dated the 19th December 1935, as subsequently amended from time to time, namely:—

In appendix A of the said scheme, the following should be added in the Remarks column:--

\*31. Pt. K. L. Kichlu ScholarsLip Rs. 90/awarded for twelve months
in the year to a student or
students of the Central
Hindu School.

New Delhi, the 8th Scptember 1950

Subject:—In the matter of the Charitable Endowments Act, 1890 and in the matter of the Central Hindu School Vidyarthi Sahayak Sabha Charitable Endowment Trust, Banaras City.

No. F. 6-9/50.A.2.—Whereas an application habeen made through the Government of the Uttar Pradesh by the Headmaster of the Central Hindu School Vidyarthi Sahayak Sabha, Banaras, being the

person acting in the administration of the Trust specified in the heading that the additional funds consisting of the securities for the amounts specified in the schedule hereto annexed be vested in the Treasurer of Charitable Endowments for India, upon the terms contained in paragraph 2(a) and 2(b) of the scheme of administration of the Trust issued with the Government of the Uttar Pradesh Notification No. 1419-G/XV-742-1934, dated the 19th December 1985 as subsequently modified from time to time.

Now therefore, in exercise of the powers conferred by the sub section (1) of Section 4 of the Charitable Endowments Act (VI of 1890), the Central Government is pleased to direct that the securities specified in the schedule hereto annexed shall be vested in the Treasurer of Charitable Endowments for India upon the terms aforesaid.

#### SCHEDULE

(1)	G.P.	Note	No. C.2	A. 104	623	of	3%		
	C.L.	of 19	46 for					Rs.	1,000
72)	G.P.	Note	No. C.A	. 104	624	ο <b>f</b>	3%		
	C.L.	of 19	46 for					Rs.	1,000
(3)	G.P.	Note	No. C.A	. 194	625	of	3%		
	C.L.	of 19	46 for	•	•		•	Ra.	1,000
				Tota	al.			Rs.	3,000

P. N. KIRPAL, Dy. Secy.

# MINISTRY OF LABOUR

New Delhi, the 7th September 1950

No. AL.138/EMG(5).—In exercise of the powers conferred by sub-section (8) of section 5 of the Tea Districts Emigrant Labour Act, 1932 (XXII of 1932), the Central Government is pleased to fix rupees three as the rate of the Emigrant Lubour Cess to be levied in respect of the entry into Assam of each assisted emigrant for the year commencing on the 1st October 1950, and ending on the 30th September 1951.

SADASHIVA PRASAD, Dy. Secy.

# Directorate General of Resettlement and Employment

New Delhi, the 1st September 1950

No. ROO-41.—In modification of this Ministry's Notification No. RP-248(ii), dated the 18th May 1947, the Government of India are pleased to appoint the following persons as members of the Sub-Regional Employment Advisory Committee to advise the Sub-Regional Employment Officer, Anantapur, on all matters relating to employment and training:—

- 1. Collector of Anantapur, Chairman.
- 2. Superintending Engineer, P.W.D., Anantapur.
- 3. Secretary, D.S.S. & A. Board, Kurnool.
- 4. Secretary, D.S.S. & A. Board, Bellary.
- 5. Secretary, D.S.S. & A. Board, Cuddapah.
- 6. President, District Board, Anantapur.
- 7. President, District Board, Bellary.
- 8. President, District Board, Cuddapah.
- 9. President, District Board, Kurnool.
- 10. Chairman, Municipal Council, Anantapur.
- 11. Chairman, Municipal Council, Bellary.
- 12. Chairman, Municipal Council, Kurnool.
- 18. Chairman, Municipal Council, Cuddapah.
- 14 Secretary, Thuugabhadra Industries Ltd , Kurnool.
- Sri M. Narayanappa, Messrs. Hompiah and Sons, Kuntakal.
- 16. Secretary, I.S.R. Labour Union, Hospet.
- Sri B. Anjanappa, Secretary, Andhra Provincial Agricultural Labour Congress, Anantapur.
- 18. Manager, the General Sandur Mining Co., Ltd., Deogiri, Sandur.
- 19. Sub-Regional Employment Officer, Anantapur, ex-officio Secretary.
  - M. V. NILAKANTA AYYAR, Under Secy.